

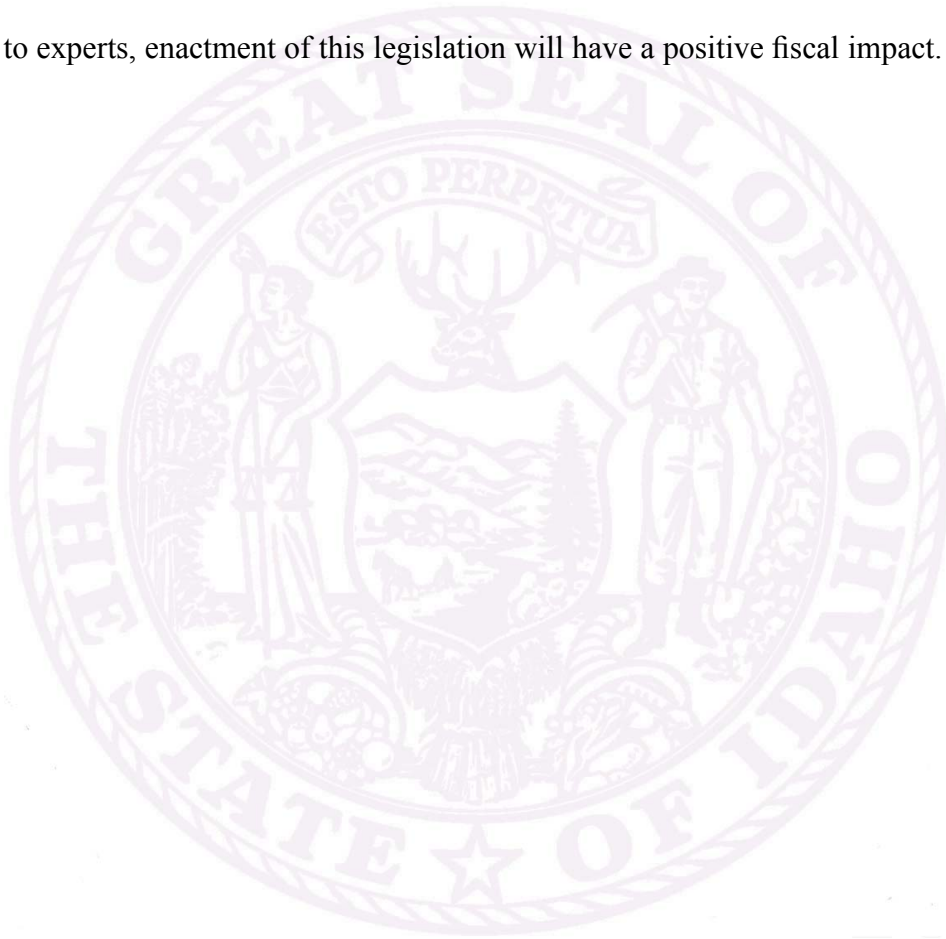
STATEMENT OF PURPOSE

RS20683

Currently, the State of Idaho has a "use" tax which requires residents to pay sales tax on purchases made on-line or out of state. According to recent studies, it is estimated that Idaho loses roughly \$30 million per year in revenue from unpaid use taxes. The purpose of this legislation is to direct the Idaho State Tax Commission to modify the Idaho Individual Tax Return Form 40 to facilitate the reporting of Idaho's use tax.

FISCAL NOTE

According to experts, enactment of this legislation will have a positive fiscal impact.



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